



## Fontana Fire Protection District

Report Created:11/3/2016

The Fontana Fire Protection District is authorized by LAFCO to provide the following function: fire protection. The district is a subsidiary district of the City of Fontana, in which the city council is the ex-officio board of directors of the district (link below). Although a separate legal entity, the district does not have its own financial statements; although the District's fund is included and separately indentified in the City's audits.

[City of Fontana](#)

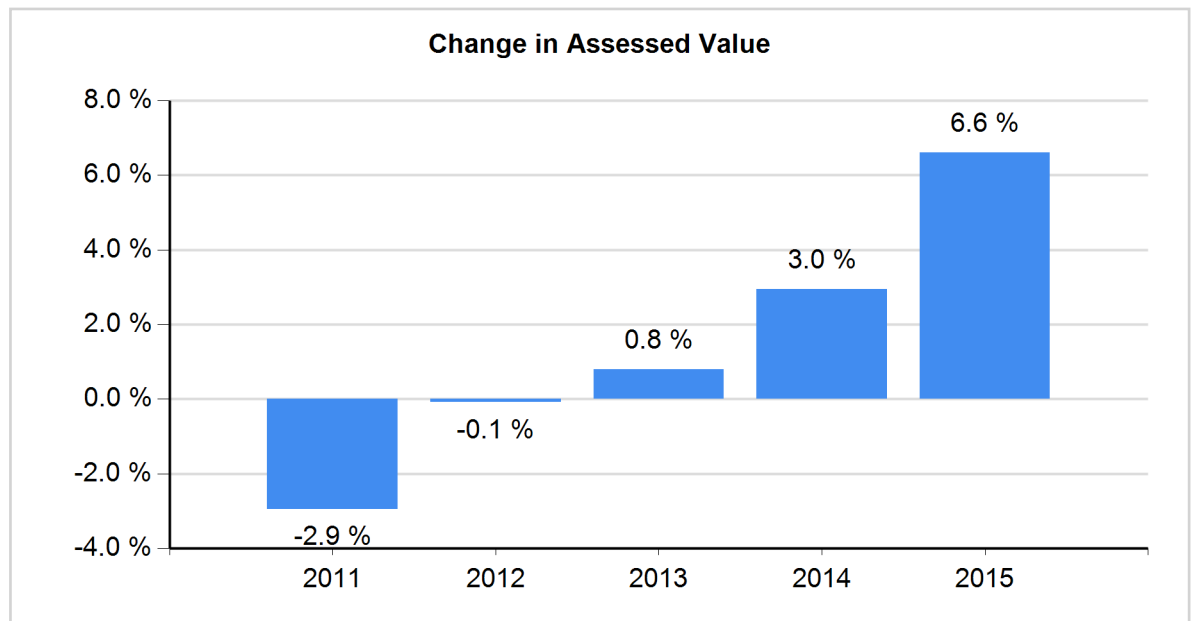
### Change in Assessed Value

#### Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

**Formula:**  
change in tax roll  
value/beginning tax  
roll value

**Source:**  
County Auditor -  
Agency Net  
Valuations



2011	2012	2013	2014	2015
(\$168,284,289)	(\$5,019,273)	\$45,583,427	\$174,979,643	\$419,993,322
\$5,714,720,486	\$5,709,701,213	\$5,755,284,640	\$5,930,264,283	\$6,350,257,605
-2.9%	-0.1%	0.8%	3.0%	6.6%

#### Agency Response



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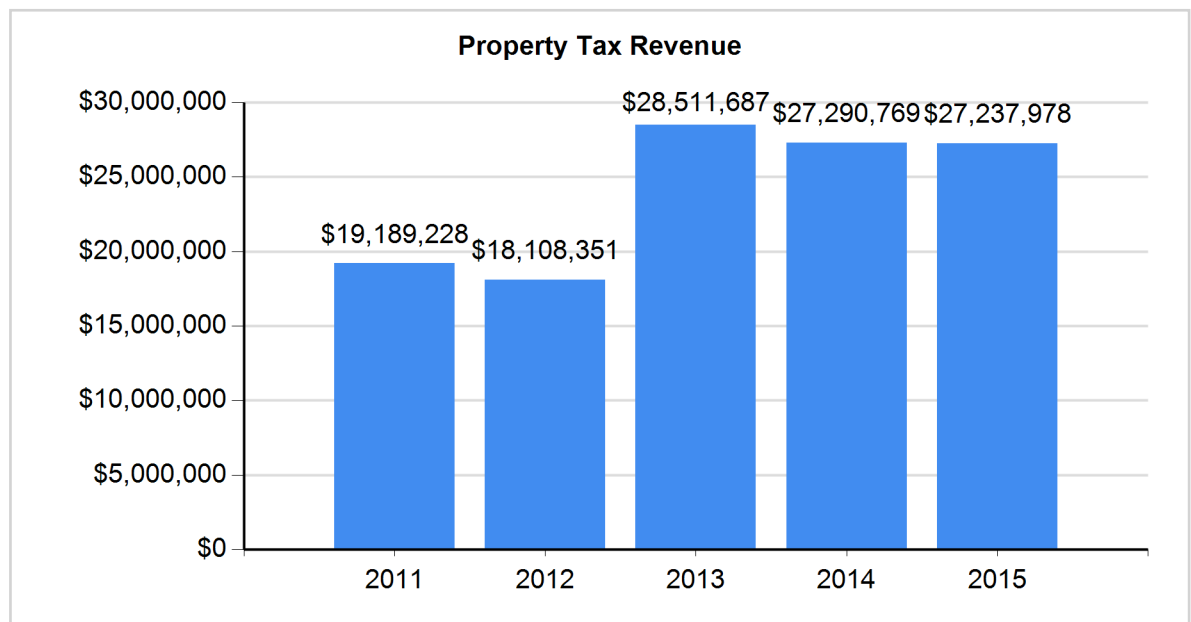
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



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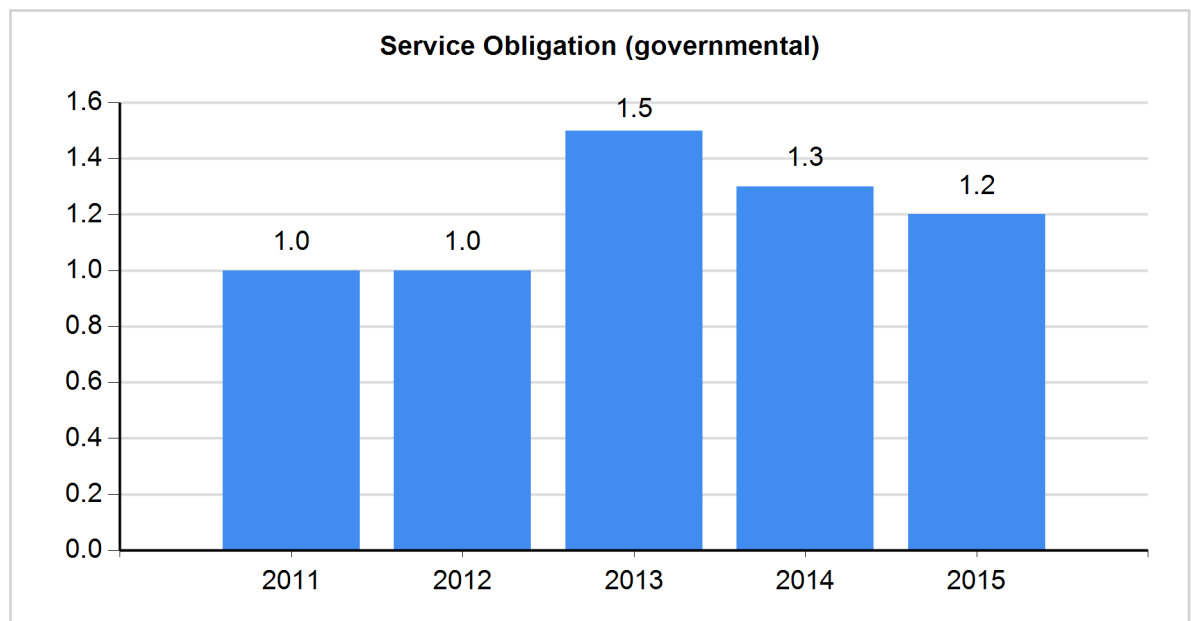
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$19,567,736	\$19,468,280	\$29,048,110	\$27,716,599	\$27,994,826
\$19,430,087	\$19,422,590	\$19,943,176	\$20,603,094	\$23,602,564
1.0	1.0	1.5	1.3	1.2

#### Agency Response



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### Liquidity

#### Description

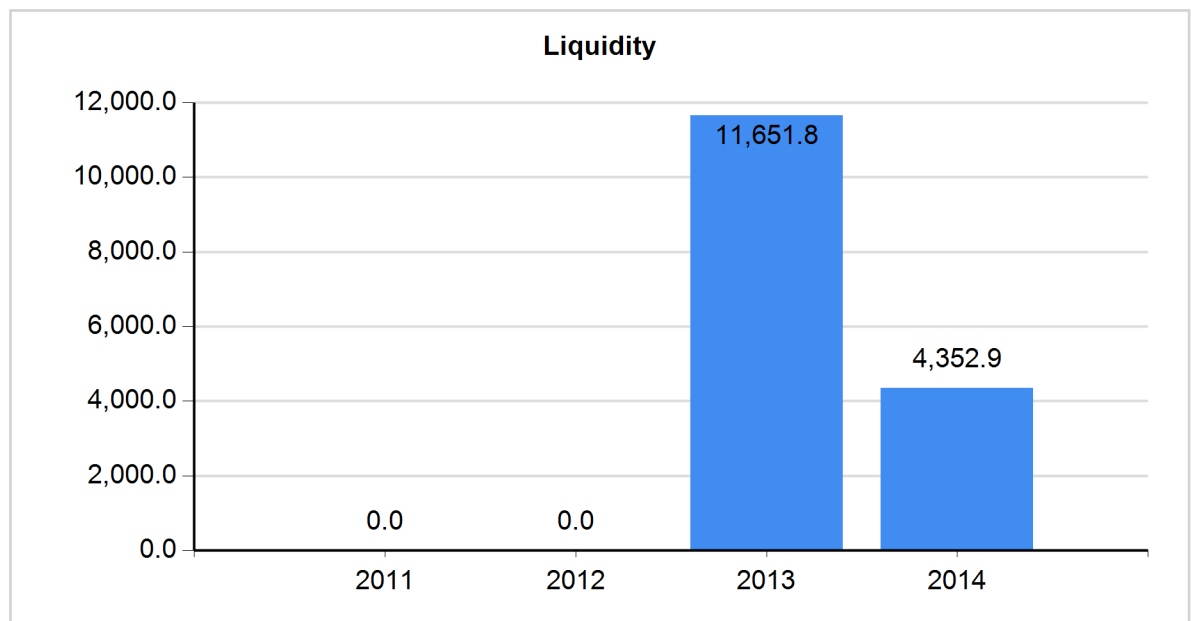
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2011	2012	2013	2014	2015
\$0	\$0	\$6,000,687	\$10,882,192	\$11,179,017
\$805,653	\$3,135,760	\$515	\$2,500	\$0
0.0	0.0	11,651.8	4,352.9	-

### Agency Response